

EXHIBIT 1

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
1	ABE LANDAU TRUST U/A DTD 12/6/1993 ABE LANDAU 3750 INVERRARY DRIVE FORT LAUDERDALE, FL 33319-5124	02/09/2009	08-13555 (JMP)	2680	\$40,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
2	ARIZONA STATE RETIREMENT SYSTEM ATTN: ROBERT R. HALL & APRIL J. THEIS ASSISTANT ATTORNEY GENERAL 1275 WEST WASHINGTON STREET PHOENIX, AZ 85007-2926	09/22/2009	08-13555 (JMP)	31153 ¹	\$23,400,000.00*	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

¹ Claim 31153 is being expunged solely with respect to its asserted claim of \$23,400,000 for the securities with CUSIP Nos. 52517PK59, 524908XA3, 5252M0BZ9, 524908UB4, 52517PR60, 5249087M6, 524908R36, 52517PF63, 52517P5Y3, 52517P4C2, 52517PSC6, 52517PG21, 5252M0FD4, 524908R44, and 52517P5X5. The portion of Claim 31153 that is asserting an unliquidated claim for equity interests is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 31153 in the future.

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NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21799	\$1,516,614,583.33*	

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NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
3 ASPEN INSURANCE UK LIMITED ATTN: STEPHEN ROSE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	09/15/2009	08-13555 (JMP)	13096	\$500,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
4	ASPEN INSURANCE UK LIMITED ATTN: STEPHEN ROSE 30 FENCHURCH STREET LONDON, EC3M 3BD UNITED KINGDOM	09/15/2009	08-13555 (JMP)	13098 ²	\$21,712,700.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
5	BERCZELLER, PETER H LE MAS DE LA FAYE ST. PARDOUS DE DRONE, 24600 FRANCE	10/26/2009	08-13555 (JMP)	47203	\$23,507.08	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim

² Claim 13098 is being expunged solely with respect to its asserted claim of \$19,925,000 for the securities with CUSIP Nos. 52517PD57, 52517PF63, 52517PG96, 52517PVV0, 52517PA35, 52517PR60, and 52517PVU2. The portion of Claim 13098 that is asserting a claim of \$1,787,700 for the security with ISIN No. XS0251195847 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 13098 in the future.

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
6	COCONIS, DEBORAH A 54 HILLCREST DRIVE ZANESVILLE, OH 43701	05/11/2009	08-13555 (JMP)	3941	\$6,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
7	DIAZ, JOSE ENRIQUE PERI & ENRIQUETA DIAZ C/ JOAQUIN BLAKE, 2-01 B TORREMOLINOS (MALAGA), 29620 SPAIN	09/22/2009	08-13555 (JMP)	32094	\$6,000.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	Duplicative of Indenture Trustee Claim

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8 DOTY, GARY D. & VIRGINIA 402 PALMER ST. ST. MARYS, KS 66536-1626	05/02/2011		67482	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
9 ECKART & HILDEGARD SCHMIDT TRUST U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	10/01/2009	08-13555 (JMP)	35939	\$325.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim
10 ECKART & HILDEGARD SCHMIDT TRUST, THE U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	07/13/2009	08-13555 (JMP)	5269	\$325.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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11	ECKART & HILDEGARD SCHMIDT TRUST, THE U/A/D 11/26/96 55 - 151ST PLACE N.E. BELLEVUE, WA 98007-5019	07/13/2009	08-13555 (JMP)	5271	\$331.25	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
12	FRANKLIN SAVINGS BANK ATTN: RON MAGOON 387 CENTRAL STREET P.O. BOX 339 FRANKLIN, NH 03235	09/14/2009	08-13888 (JMP)	12247	\$500,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

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13	HAMPTON, RUSSELL S. & JANICE 6150 MALVERN AVENUE ALTA LOMA, CA 91737-3736	02/04/2011	08-13555 (JMP)	67329	\$25,000.00	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22122	\$311,742,937.05	Duplicative of Indenture Trustee Claim
14	JOFFE, PHYLLIS 14 TAMARACK LANE POMONA, NY 10970-2010	10/23/2009	08-13555 (JMP)	45095	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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15	JONES, SHAWN M. 907A WELDON LN BRYN MAWR, PA 19010-2225	09/22/2009	08-13555 (JMP)	31173	\$10,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
16	KAY, THOMAS R. 1814 N. PEBBLE BEACH BLVD. SUN CITY CENTER, FL 33573	09/11/2009	08-13555 (JMP)	19648	\$0.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
17	KYOBO LIFE INSURANCE CO., LTD. YOONJUNG YANG 1, JONGNO-1GA JONGNO-GU SEOUL, 110-714 KOREA, REPUBLIC OF	01/15/2009	08-13555 (JMP)	1758	\$39,563,725.48	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

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					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY ST, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21797	\$1,264,375,000.00*	

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					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	
18 LESCHI LIFE ASSURANCE COMPANY ATTN: KATHERINE P. CODY 3003 77TH AVE SE MERCER ISLAND, WA 98040	09/17/2009	08-13555 (JMP)	14887	\$50,854.15*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

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19	MINNESOTA STATE BOARD OF INVESTMENT 445 MINNESOTA STREET, SUITE 900 SAINT PAUL, MN 55101-2127	01/27/2009	08-13555 (JMP)	2059	\$55,703,290.18	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*	
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	

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					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined		
20	MIR, JASMINE 130 W 15TH STREET APT 7J NEW YORK, NY 10011	09/29/2009	08-13555 (JMP)	35488	\$3,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

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21	PEARL, MICHAEL & ERIKA 245 WEST 104TH ST NEW YORK, NY 10025	05/01/2009	08-13555 (JMP)	4075	\$15,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
22	PNC BANK, NATIONAL ASSOCIATION C/O DAY PITNEY LLP ATTN: SCOTT A. ZUBER, ESQ. P.O. BOX 1945 MORRISTOWN, NJ 07962-1945	09/21/2009	08-13555 (JMP)	25439	\$286,175,950.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21798	\$2,051,666,666.67*	

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					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21801	\$766,500,000.00*	
					BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	

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					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

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	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
23	RAABE, HENRY E. 925 NO. PAYNE ST. NEW ULM, MN 56073	01/24/2011	08-13555 (JMP)	67306	\$5,000.00	BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21805	\$314,207,499.10*	Duplicative of Indenture Trustee Claim
24	RIC PLC THE U.S. BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33049	\$2,564,565.08	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined		
25	RIC RUSSELL INVESTMENT GRADE BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33051	\$6,285,599.12	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21800	\$1,933,352,666.67*		

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED

SURVIVING CLAIMS

NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
					BANK OF NEW YORK MELLON, THE, AS INDENTURE TRUSTEE ATTN: JOHN GUILIANO 101 BARCLAY STREET, 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	21802	\$1,521,656,250.00*	
					U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
26	RIC RUSSELL SHORT DURATION BOND FUND C/O ELLIOT COHEN RUSSELL INVESTMENTS 1301 SECOND AVENUE, 18TH FLOOR SEATTLE, WA 98101	09/22/2009	08-13555 (JMP)	33052 ³	\$2,035,923.79	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
						U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	

³ Claim 33052 is being expunged solely with respect to its asserted claim of \$1,075,923.79 for the securities with CUSIP Nos. 52517P2K6 and 524908XA3. The portion of Claim 33052 that is asserting a claim of \$960,000 for the securities with ISIN Nos. XS0288579260 and XS0189741001 is not being expunged pursuant to this Objection, is not affected by this Objection, and shall remain active on the claims register, subject to the Debtors' right to object to that portion of Claim 33052 in the future.

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
27	SCHMITZ FAMILY LIMITED PARTNERSHIP THOMAS L. SCHMITZ, GENERAL PARTNER 16 HAMPTON LANE BLUFFTON, SC 29910	08/31/2009	08-13555 (JMP)	9756	\$125,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
28	SCHMITZ, THOMAS L. & SANDRA E. 16 HAMPTON LANE BLUFFTON, SC 29910	08/31/2009	08-13555 (JMP)	9757	\$235,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
29	SEASONS SERIES TRUST ON BEHALF OF ITS DIVERSIFIED FIXED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31502	\$58,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
30	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31448	\$6,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
31	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED MODERATE GROWTH PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31474	\$8,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
32	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME/EQUITY PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31483	\$16,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
33	SEASONS SERIES TRUST ON BEHALF OF ITS MULTI-MANAGED INCOME PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31492	\$8,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
34	SHELTON, DOLORES B JT TENANTS 542 HILLCREST CIRCLE BRIDGEPORT, WV 26330	09/08/2009		10834	\$11,007.33	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					REASON
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	
35	SINBERG, DIANE F. 4928 DOVEWOOD ROAD, APT. B BOYNTON BEACH, FL 33436-0924	02/13/2009	08-13555 (JMP)	2833	\$5,000.00	WILMINGTON TRUST COMPANY, AS INDENTURE TRUSTEE ATTN: JULIE J. BECKER 50 SOUTH SIXTH STREET, SUITE 1290, DROP CODE: 1700/MINNESOTA MINNEAPOLIS, MN 55402-1544	09/02/2009	08-13555 (JMP)	10082	\$73,162,259,495.49*	Duplicative of Indenture Trustee Claim
36	STEAMSHIP MUTUAL TRUST, THE (MS #224) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD, SUITE 1500 LOS ANGELES, CA 90025	09/11/2009	08-13555 (JMP)	11863	\$260,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
37	STEAMSHIP MUTUAL UNDERWRITING ASSOCIATION (REINSURANCE) LIMITED, THE (MS #225) METROPOLITAN WEST ASSET MANAGEMENT, LLC 11766 WILSHIRE BLVD, SUITE 1500 LOS ANGELES, CA 90025	09/11/2009	08-13555 (JMP)	11868	\$40,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
38	SUNAMERICA EQUITY FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA BALANCED ASSETS FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31459	\$27,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
39	SUNAMERICA INCOME FUNDS ON BEHALF OF ITS PORTFOLIO SUNAMERICA STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31509	\$222,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
40	SUNAMERICA SERIES TRUST ON BEHALF OF ITS BALANCED PORTFOLIO C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31464	\$230,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
41	U.S. BANCORP ATTN: LARRY BACKES 2300 W SAHARA AVE, SUIT 200 LAS VEGAS, NV 89102	02/09/2009	08-13555 (JMP)	2636	\$20,000,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	31038	\$826,352.75*	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
42	US BANK NA ANDERSEN DB- WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33819	\$70,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
43	US BANK NA ASSETMARK CORE PLUS FIXED/WESTERN 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33820	\$270,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
44	US BANK NA SIIT CORE FIXED INCOME/WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33821	\$20,630,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
45	US BANK NA SIMT CORE FIXED INCOME/WESTERN ASSET 1555 N. RIVERCENTER DR. SUITE 302 MILWAUKEE, WI 53212	09/22/2009		33822	\$4,280,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
46	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31429	\$78,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
47	VALIC COMPANY I (F/K/A AIG RETIREMENT COMPANY I) ON BEHALF OF ITS PORTFOLIO ASSET ALLOCATION FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31437	\$45,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED					SURVIVING CLAIMS						
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
48	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO STRATEGIC BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31457	\$101,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
49	VALIC COMPANY II (F/K/A AIG RETIREMENT COMPANY II) ON BEHALF OF ITS PORTFOLIO CORE BOND FUND C/O SUNAMERICA ASSET MANAGEMENT CORP. ATTN: GENERAL COUNSEL HARBORSIDE FINANCIAL CENTER, 3200 PLAZA 5 JERSEY CITY, NJ 07311-4992	09/22/2009	08-13555 (JMP)	31465	\$148,000.00*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
50	VANGUARD BALANCED INDEX FUND, A SERIES OF VANGUARD VALLEY FORGE FUNDS ATTN: MICHAEL DRAYO PO BOX 2600 MAIL STOP V26 VALLEY FORGE, PA 19482	09/18/2009	08-13555 (JMP)	16819	\$381,467.10	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
51	VANGUARD TOTAL BOND MARKET INDEX FUND TRANSFEROR: VANGUARD INSTITUTIONAL TOTAL BOND MARKET INDEX FUND ATTN: MICHAEL DRAYO P.O. BOX 2600 VALLEY FORGE, PA 19482	09/18/2009	08-13555 (JMP)	16821	\$762,934.20	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
52	VANGUARD VARIABLE INSURANCE FUND- TOTAL BOND MARKET INDEX PORTFOLIO, A SERIES OF VANGUARD VARIABLE INSURANCE FUNDS ATTN: MICHAEL DRAYO PO BOX 2600 MAIL STOP V26 VALLEY FORGE, PA 19482	09/21/2009	08-13555 (JMP)	20201	\$152,586.84	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
53	WALLACE FOUNDATION, THE 5 PENN PLAZA 7TH FLOOR NEW YORK, NY 10001	09/18/2009	08-13555 (JMP)	16899	\$480,000.00	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim

IN RE LEHMAN BROTHERS HOLDINGS, INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 140: EXHIBIT 1 - DUPLICATIVE OF INDENTURE TRUSTEE CLAIMS

CLAIMS TO BE DISALLOWED						SURVIVING CLAIMS					
	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	NAME	DATE FILED	CASE NUMBER	CLAIM #	TOTAL CLAIM DOLLARS	REASON
54	WALTER, JACKIE A. 1157 E. HOTCHKISS RD. BAY CITY, MI 48706	03/26/2009	08-13555 (JMP)	3532	\$24,000.00*	BANK OF NEW YORK MELLON, AS INDENTURE TRUSTEE THE BANK OF NEW YORK ATTN: JOHN GUILIANO 101 BARCLAY STREET 8 WEST NEW YORK, NY 10286	09/21/2009	08-13555 (JMP)	22123	\$416,013,746.69	Duplicative of Indenture Trustee Claim
55	ZURICH AMERICAN INSURANCE COMPANY ATTN: BARRY PAUL 1400 AMERICAN LANE SCHAUMBURG, IL 60196	09/17/2009	08-13555 (JMP)	14895	\$183,074.93*	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: PAMELA WIEDER, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107- 2292	09/22/2009	08-13555 (JMP)	30871	Undetermined	Duplicative of Indenture Trustee Claim
TOTAL					\$487,504,166.53						

* - Indicates claim contains unliquidated and/or undetermined amounts